

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Herman  
DOCKET NO.: 04-27160.001-R-1  
PARCEL NO.: 05-18-107-031-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Mark Herman, the appellant, by attorney Richard Worssek of Worssek & Vihon LLP of Chicago and the Cook County Board of Review (board).

The subject property consists of a one-year-old, two-story single-family dwelling of masonry construction containing 6,541 square feet of living area and located in New Trier Township, Cook County. The residence contains three and one-half bathrooms, a full basement, air conditioning, fireplaces and a three-car garage. The subject enjoys a 40% occupancy factor due to new construction.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. For purposes of comparability the appellant will use the full improvement assessment, less the 40% occupancy factor. In support of this argument, the appellant offered eight suggested comparable properties located within a block of the subject. These properties consist of two-story single-family dwellings of masonry or frame and masonry construction and range in age from one to seven years. The comparables have from three or six bathrooms with half-baths and full or partial basements, three finished. All homes are air-conditioned and have fireplaces. All sites have two or three-car garages. The comparables contain between 5,435 and 6,314 square feet of living area and have improvement assessments ranging from \$162,480 to \$207,647 or from \$27.08 to \$34.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's full improvement assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's full improvement assessment of \$263,651, or \$40.31

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 24,817  
IMPR. \$ 90,073  
TOTAL: \$114,890

Subject only to the State multiplier as applicable.

PTAB/TMcG.

per square foot of living area, was disclosed. In support of the subject's assessment, the board offered one suggested comparable property located within a half mile of the subject. The comparable consists of a two-story single-family dwelling of masonry construction and is one year old. The comparable contains five and one half bathrooms, a full finished basement, air conditioning, fireplaces and a three-car garage. The comparable contains 11,679 square feet of living area and has an improvement assessment of \$477,715 or \$73.04 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables, less comparables three and five, but especially comparables one and eight are the comparables more similar to the subject. Comparables one and eight have recent sales disclosing assessment to sales ratios of 7.4% and 8.8%. The six properties have improvement assessments ranging from \$27.08 to \$34.22 per square foot of living area. The subject's per square foot improvement assessment of \$40.31 is above this range of properties. The PTAB affords less weight to the board's comparable and the appellant's comparables three and five because they are less similar to the subject in location and/or living area. After considering the recent purchase price and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence in the record is sufficient to support a change in the subject's assessment.

The 40% occupancy factor applied to the subject by the County will be applied to the revised assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.